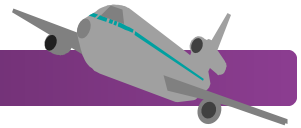
Defense Travel System

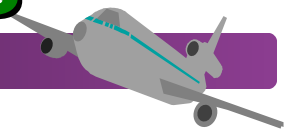


Finance Functions

CPT Joel Ridenour
ridenourj@osd.pentagon.mil
(703) 607-1498, ext. 126

Level 1 & 2: Roles & Responsibilities

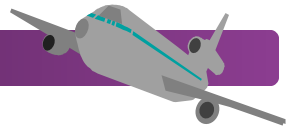
Defense Travel System-Limited



- Authorizing Officials (AOs)
- Certifying Officials (COs) and Other Accountable Officials
- Responsibility
- Legal Liability
- Relief of Liability
- Reviewing Officials

Authorizing Official

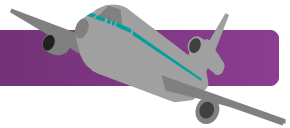
Defense Travel System-Limited



- Determines when official travel is necessary
- Authorizes official business travel
- Approves/disapproves elements of trip request
- Reviews and approves cost estimates
- Assures funds availability

Authorizing Official

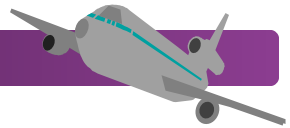
Defense Travel System-Limited



- Ensures correct line of accounting (LOA)
- Ensures obligation of funds
- Reviews policy exceptions
- Verifies/approves requests for reimbursement
- Must be designated in writing

Authorizing Official

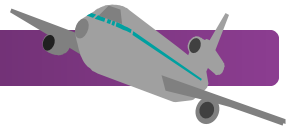
Defense Travel System-Limited



- **Relies on:**
  - **Computation module**
  - **DoD Policies**
  - **Budget module and LOA established by Defense Travel Administration**
  - **Embedded internal controls**
  - **Defense Travel System WEB Site:**
    - **http://www.dtic.mil/travelink**

Self Authorizing Official

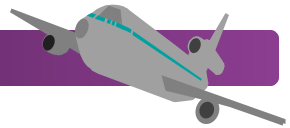
Defense Travel System-Limited



- **No Blanket Travel Orders**
- **Service/Agency designates Self Authorizing Official**
  - **Utilize existing policies and procedures**
  - **Establishes own authorization**
  - **Approves own authorization**
- **Cannot certify own claim for reimbursement**

When AO Certifies Claims

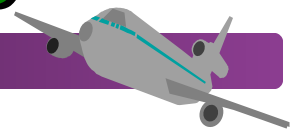
Defense Travel System-Limited



- Must be designated in writing
- Reviews necessary receipts
- Certifies claims for payment
- Ensures traveler retains all documentation
- Cannot certify their own travel
- Should not certify incomplete, improper or doubtful claims
- Limited pecuniary liability

AO/CO Responsibility

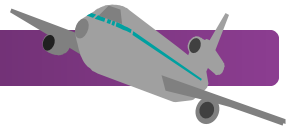
Defense Travel System-Limited



- **Ensure that Payments are:**
  - **Legal and proper**
  - **Properly authorized**
  - **Represented by a legal obligation and funds are available**
  - **Travel authorizations are accurately prepared**
  - **Reasonable in support of mission**
  - **Supporting documents are retained for audits**

Legal Liability
31 U.S.C. 3528

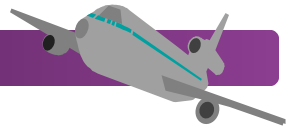
Defense Travel System-Limited



- Certifying Officials not liable if:
  - Certification based on official records
  - Exercise due diligence and good judgment
  - Obligation incurred in good faith
  - No laws prohibited payment
  - Government received value for payment
- Limited liability
- Relief available
- Follow established investigative process

Other Accountable Officials

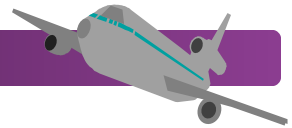
Defense Travel System-Limited



- **Must be appointed in writing**
- **Support Defense Travel System-Limited**
- **Limited pecuniary liability**
- **Includes:**
  - **Agency Program Coordinators responsible for travel card program**
  - **Defense Travel Administration**

Reviewing Officials

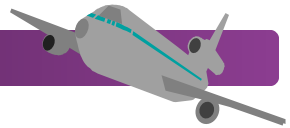
Defense Travel System-Limited



- Must be appointed in writing
- Can conduct Post Payment Reviews of certified payments
- Can not be an Authorizing, Certifying or Disbursing Official
- Can not supervise Certifying or Disbursing Officials

Finance DTA Overview

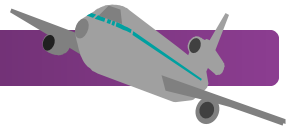
Defense Travel System-Limited



- **Finance DTA Responsibilities**
- **Funds Control Process**
- **Lines of Accounting**
- **Establishing Budget Module**

DTA Finance

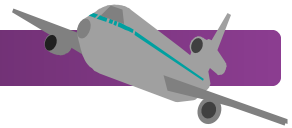
Defense Travel System-Limited



- **Responsibilities:**
  - **Establish and maintain accurate LOAs**
  - **Establish, review and update the funding targets in the organization's Budget Module**
  - **Provide commanders, resource managers and AOs with accurate reports on Budget Module balances as requested**
  - **Reconcile Budget Module balances with official accounting records**

DTA Finance

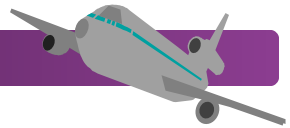
Defense Travel System-Limited



- **Fund Control**
  - **Monitor funds**
  - **Accurate funding targets**
  - **Ensure changes are recorded**
  - **Monitor and analyze Budget Modules**

DTA Finance

Defense Travel System-Limited

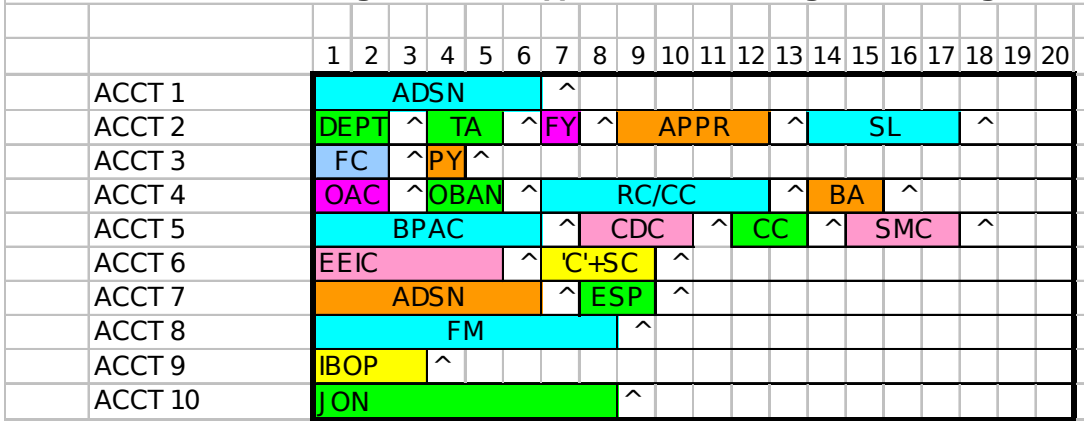


- **Lines of Accounting**
  - **LOA must be accurate**
  - **Unique labels must be assigned**
  - **Labels must begin with the FY**
- **DTS-Limited LOA Format**
  - **Established by Service/Agency**

Line of Accounting Format

Defense Travel System-Limited

Air Force Line of Accounting Elements Mapped to Travel Manager Accounting Fields

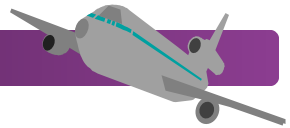


Field Name	Acronym	Data Type	TM Acct. Line	X12 Segment
Accounting and Disbursing Station Number	ADSN	AN6	1	FA2 L1
Department Code	DEPT	AN2	2	FA2 A1
Transferring Agency (FMS only)	TA	AN2	2	FA2 A2
Fiscal Year	FY	AN1	2	FA2 A3
Appropriation Symbol	APPR	AN4	2	FA2 A4
Subhead/Limit	SL	AN4	2	FA2 A7
Fund Code	FC	AN2	3	FA2 B5
Program Year	PY	N1	3	FA2 B4
Operating Agency Code	OAC	AN2	4	FA2 D4
Operating Budget Account Number	OBAN	AN2	4	FA2 E4
Responsibility Center/Cost Center Codes	RC/CC	AN6	4	FA2 D1

Field Name	Acronym	Data Type	TM Acct. Line	X12 Segment
Budget Authority	BA	AN2	4	FA2 B1
Budget Program Activity Code	BPAC	AN6	5	FA2 C4
FMS Case Designator Code	CDC	AN3	5	FA2 P5 (1-3)
FMS Country Code	CC	AN2	5	FA2 P5 (4-5)
FMS Line Number (Systems Management Code)	SMC	AN3	5	FA2 P5 (6-8)
Element of Expense/Investment Code	EEIC	AN5	6	FA2 F4
Sales Code (1st pos. "C")	SC	AN3	6	FA2 E2
Accounting and Disbursing Station Number	ADSN	AN6	7	FA2 L1
Emergency and Special Program Code	ESP	AN2	7	FA2 G3
Fund Control Number/MORD Number	FM	AN8	8	FA2 H5
International Balance of Payments Code	IBOP	AN3	9	FA2 P4
Job Order Number	JON	N8	10	FA2 G4

LOA Access Form

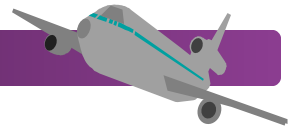
Defense Travel System-Limited



- **Developed by PMO DTS**
  - **Microsoft Access**
  - **Separate input screen for each service**
- **Not part of official system**
- **Tool for LOA upload assistance**
- **Demonstration in separate session**

DTA Finance

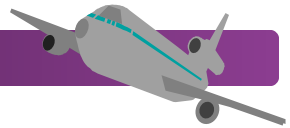
Defense Travel System-Limited



- **Establishing Budget Module**
  - **Ensure all accounting information is correct**
  - **Process all funding documents IAW local policy**
  - **Resolve insufficient funds issues**

DTS Budget Module

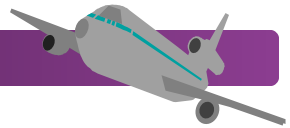
Defense Travel System-Limited



- **Real time funds status**
- **DADS maintain the official record of funds availability**
- **Funding targets allocated in accordance with local procedures**

Antideficiency Act Violations

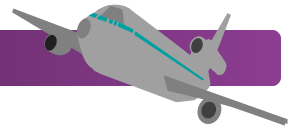
Defense Travel System-Limited



- Applicable Laws and Regulations
- Title 31, U.S. Code, Money and Finance
  - Section 1341, Limitations on Expending and Obligating Amounts
  - Section 1517, Prohibited Obligations and Expenditures
- DoD Financial Management Regulations

Antideficiency Act Violations

Defense Travel System-Limited

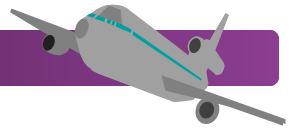


What Constitutes a Violation?

- **Obligating or expending in excess of funds available**
- **Legally committing the government to a contract or incurring an obligation before an appropriation is available**

Antideficiency Act Violations

Defense Travel System-Limited

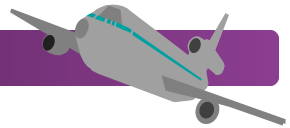


Actions Required if a Violation Oc

- **The Head of an Organization Shall:**
  - **Investigate circumstances surrounding a violation**
  - **Report a violation to Head of the DoD Component**
  - **Submit an interim report to the DoD Comptroller**
  - **Submit a memorandum to HQ, DFAS**
- **The DoD Components Shall:**
  - **Initiate an investigation**
  - **Report progress of an investigation to DFAS quarterly**
  - **Report a violation to the President and Congress**

Antideficiency Act Violations

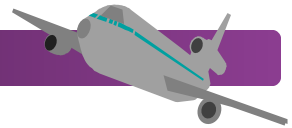
Defense Travel System-Limited



- **The Defense Finance and Accounting Service**
  - **Maintains records and monitors the progress of investigations**
  - **Reviews and forwards to the DoD Comptroller reports of confirmed violations**
- **The DoD Comptroller**
  - **Reviews final reports of violations**
  - **Forwards confirmed violations to the President and Congress**

Level 3: External Interface

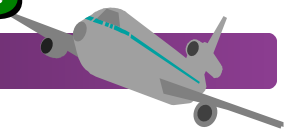
Defense Travel System-Limited



- **Users are responsible for development of all electronic interfaces**
- **Accounting and Disbursing interfaces must be developed in accordance with requirements established by DFAS**
- **Digital signature approval and/or waivers must be in accordance with GAO requirements**

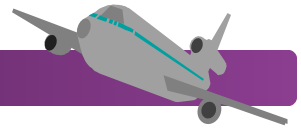
Level 3: Roles & Responsibilities

Defense Travel System-Limited



- **Under Level 3, AO/CO has all of the roles & responsibilities of Levels 1 & 2, plus:**
  - **AO establishes obligation of funds**
  - **Post Payment Review is performed by DFAS-HQ/KC**
  - **Finance DTA is the POC for correction of financial transaction errors**

Defense Travel System



Questions?